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APPENDICES

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APPENDIX A: Section 42 Regulations and Code

1. Internal Revenue Code, Section 42 – Low-Income Housing Credit
2. Federal Register Vol. 65, No. 10 – Compliance Monitoring and Miscellaneous Issues Relating to the Low-Income Housing Credit
3. Internal Revenue Notice 88-80 – Income Determination
4. Internal Revenue Ruling 91-38 – Low-Income Housing Credit Questions and Answers
5. Internal Revenue Ruling 92-61 – Treatment of resident Manager's Unit
6. Federal Register Vol. 62 No. 187 – Available Unit Rule
7. Revenue Procedure 94-65 – Documentation of Income and Assets Internal Revenue Code
8. Internal Revenue Procedure 2005-37 – Safe Harbor
9. Internal Revenue Procedure 94-64 – Waiver of Annual Income Re-certification
10. Guide for Completing Form 8823

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3. IRS Form 8611 – Recapture of Low-Income Housing Credit
4. IRS Form 8693 – Low-Income Housing Credit Disposition Bond
5. IRS Form 8823 – Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition
6. IRS Form 8877 – Request for Waiver of Annual Income Recertification

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9. Exhibit C: HOME, CDBG, CDBG-D, and/or Development Fund Certification of Compliance

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2. IHCDA Tenant Usage Data Form- Flats
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2. Reasonable Accommodations Under the Fair Housing Act
3. Reasonable Modifications Under the Fair Housing Act
4. Affirmative Fair Housing Marketing Plan (Form HUD-935.2A) Revision May 2010
5. Federal Register Volume 64, Number 63: Implementation of the Housing for Older Person's Act of 1995